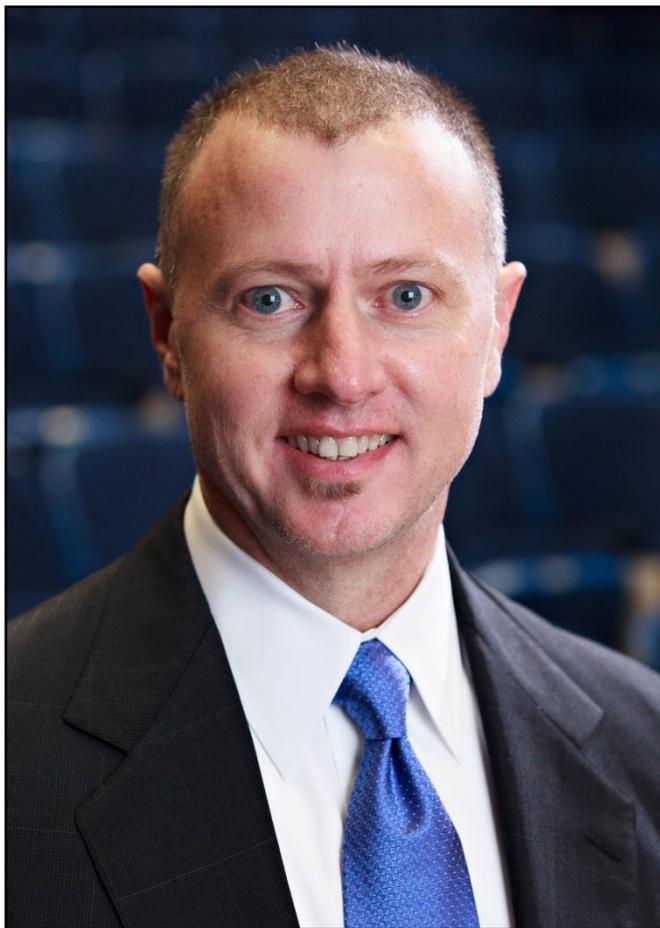




Form 990-N and 990-EZ Filing Tips



Today's Speakers



Joe Kroll



Rich Crom



Presentation objectives

- Provide tips to help you save time in preparing the forms
- Explain steps to avoid penalties
- Discuss automatic revocation
- Explain the new reinstatement procedures under Rev. Proc. 2014-11
- Highlight online resources that will help your organizations



Form 990

- Form 990 is the information return that most large tax-exempt organizations file with the IRS each year
- There are variations, such as the Form 990-PF for private foundations, the short-form 990-EZ for mid-sized organizations and the Form 990-N (e-Postcard) for small organizations



Form 990 overview

Properly completed form shows an organization:

- Is organized and operated as a tax-exempt entity
- Is in compliance with applicable tax laws
- Is well-governed and managed
- Furthers its mission through its exempt activities
- Provides valuable services to the public



Who doesn't have to file?

- Churches, associations of churches, and integrated auxiliaries of churches.
- Churches don't have to file the Forms 990, 990-EZ or 990-N, although they have to file Form 990-T to report unrelated business income if they have over \$1,000 of gross unrelated business income in a given tax year.



Does my organization need to file?

- Publication 557, *Tax Exempt Status for Your Organization*, and the Form 990 and 990-EZ instructions list all the exceptions
- Newly formed organizations that don't meet the exceptions are required to file a Form 990-series return
- It's not enough that the organization claims to be exempt from tax, you may be required to file a Form-990 series return



Which Form 990 should be filed?

- The annual information return an organization is required to file is determined by either its public charity status or its financial activity
- For example, if an organization is exempt under section 501(c)(3) and classified as a private foundation, it will file the Form 990-PF
- If a 501(c)(3) organization doesn't know whether it meets the public support test, then it should fill out Form 990 Schedule A before going any further
- In general, it meets the test if it has many contributors and/or other sources of support



Form 990-series Filing Requirements

Which Form?

- All organizations may file Form 990
- Gross receipt below \$200K file Form 990-EZ
- Total assets below \$500K file Form 990-EZ
- Gross receipts at or below \$50K file Form 990-N
- Private foundations file Form 990-PF



Form 990-EZ

- The Form 990-EZ is much smaller – only four core pages – compared to the Form 990's 12 pages
- There are fewer schedules to accompany Form 990-EZ



Form 990-EZ

Form 990-EZ Department of the Treasury Internal Revenue Service	Short Form Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)	OMB No. 1545-1150 <div style="font-size: 2em; font-weight: bold;">2013</div> <div style="background-color: black; color: white; padding: 5px; font-weight: bold;">Open to Public Inspection</div>
▶ Do not enter Social Security numbers on this form as it may be made public. ▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990 .		
A For the 2013 calendar year, or tax year beginning , 2013, and ending , 20		
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Number and street (or P.O. box, if mail is not delivered to street address) Room/suite City or town, state or province, country, and ZIP or foreign postal code	D Employer identification number E Telephone number F Group Exemption Number ▶
G Accounting Method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶		H Check <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).
I Website: ▶		
J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		
L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$		
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)		
Check if the organization used Schedule O to respond to any question in this Part I <input type="checkbox"/>		
Revenue	1 Contributions, gifts, grants, and similar amounts received 2 Program service revenue including government fees and contracts 3 Membership dues and assessments 4 Investment income 5a Gross amount from sale of assets other than inventory 5a 5b Less: cost or other basis and sales expenses 5b 5c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) 5c 6 Gaming and fundraising events a Gross income from gaming (attach Schedule G if greater than \$15,000) 6a b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) 6b 6c Less: direct expenses from gaming and fundraising events 6c 6d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) 6d 7a Gross sales of inventory, less returns and allowances 7a 7b Less: cost of goods sold 7b 7c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 7c 8 Other revenue (describe in Schedule O) 8 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶ 9	10 Grants and similar amounts paid (list in Schedule O) 10 11 Benefits paid to or for members 11 12 Salaries, other compensation, and employee benefits 12 13 Professional fees and other payments to independent contractors 13 14 Occupancy, rent, utilities, and maintenance 14
Expenses		



Form 990-N

- Form 990-N is the newest form, courtesy of the Pension Protection Act of 2006
- The PPA of 2006 included a provision which requires small exempt organizations with average gross receipts of \$50K or less to identify themselves for the IRS by filing a notice.
- Beginning with the 2007 tax year, Congress mandated a simple, on-line only reporting requirement
- There is no paper version of Form 990-N
- Filing is free and doesn't require any special software



Form 990-N (basic information)

- Legal name, mailing address, and Employer Identification Number
- Web site address, if any
- Principal officer's name and address
- Confirmation that the organization's annual gross receipts are normally \$50,000 or less, averaged over the past 3 years
- The "\$50,000 or less" rule is met if an organization's gross receipts for the year – plus your gross receipts for the two years before that – average \$50,000 or less.



990-N e-Postcard

Form **990-N**
Department of the Treasury
Internal Revenue Service

Electronic Notice (e-Postcard)
for Tax-Exempt Organizations not Required To File Form 990 or
990-EZ

OMB No. 1545-
2085

2011

Open to Public
Inspection

A For the 2011 calendar year, or tax year beginning 1/1/2011, and ending 12/31/2011.

B Check if applicable
 Terminated, Out of
Business

Gross receipts are normally
\$50,000 or less

C Name of organization: UNITED AFRICAN AMERICAN RELIEF
FOUNDATION
d/b/a:

5600 North Flagler Drive Unit 402
West Palm Beach, FL, US, 33407

D Employer
Identification
Number
16-1734984

E Website:
WWW.UAARF.ORG

F Name of Principal Officer: Marshall T Hall Sr

5600 North Flagler Drive Unit 402
West Palm Beach, FL, US, 33407

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in Code section 6104.



Social Security numbers

- Don't put Social Security numbers on applications or any series 990 information return
- Don't include them on the form or any attachments
- Nearly one in five EOs (20%) have submitted forms with one or more Social Security numbers



IRS SSN reminder

The IRS put a “reminder” in TY 2013 form instructions:

- Form 990 & 990-EZ
- Form 990-PF
- Form 5227
- Form 990-T
- Forms 1023 & 1024 (On the notice attached to the application)

In 2013, the IRS added a warning in the heading section of publicly disclosed forms



Form 990 and 990-EZ audience

- IRS
- State charity regulators
- Congress, constituents and beneficiaries of the services organizations
- The media
- Foundations and other donors
- Researchers and charity watchdog groups



Form 990-EZ prep a group effort

- Form 990-EZ preparation is best approached as a group effort
- Delegate the preparation of different portions of the form to those with greater knowledge of particular areas of the form
- Financial portion to the CFO, treasurer, or CPA; and program and activity-related questions to the CEO or program staff



Related organizations

- Report transfers to certain related organizations on line 49a
- Review instructions to determine definition of “related organizations”
- Reporting of related organizations is much more extensive on Form 990 than on Form 990-EZ



Key employees

For purposes of Form 990-EZ, a *key employee* is:

- Any person having responsibilities or powers similar to those of officers, directors, or trustees
- The term includes the chief management and administrative officials of an organization, such as an executive director and chief financial officer



Info Gathering Strategy for Part V

Certain questions in the Form 990-EZ ask for information that an organization may not have readily available in a narrative. For instance:

- Significant changes in activity
- Unrelated business activity
- Political activities
- Excess benefit transactions under section 4958



Keep good records

- Keep complete, well-organized and easy-to-locate records
- Records that support information reported on the Form 990-EZ should be kept for at least three years
- The IRS can examine returns up to three years old, and in some cases older
- State law may specify other record retention requirements



Read the instructions

- Check the Index to find out where a word or phrase is located in the instructions
- Instructions also contain 8 appendices that provide helpful explanations and background information on certain topics
 - determining gross receipts
 - public disclosure requirements
 - excess benefit transactions
 - charitable contribution receipting



E-file

- E-filing saves time
- It simplifies preparation process
- Reduces IRS processing time
- Reduces errors
- Filing errors identified in initial processing stages:
 - approximately 24% of Forms 990 and Forms 990-EZ filed by paper in 2010
 - approximately 1% of Forms 990 and 990-EZ filed *electronically* in 2010



Highlight accomplishments

- Use specific measurements to describe an organization's accomplishments
- Use Schedule O to tell your story
- Schedule O is a blank schedule used for narrative responses
- Schedule O is the only one of the seven schedules that must be filed by all Form 990 and Form 990-EZ filers each year—several questions require all filers to submit a narrative response on Schedule O.



Significant changes

- Part V, lines 33 and 34 requires the organization to report any significant activity changes
- Significant changes include changes to the organization's name, purposes, etc.
- Any significant changes to the organization's activities should be explained in Schedule O



Compensation reporting thresholds

- It's easy to complete if no officers, directors or employees make more than \$100K
- Even if the organization did not compensate any of its officers and governing board members, you are required to report all of them in Part 4.



Part IV, Section A categories

- Officers
- Directors
- Trustees
- Key employees



Compensation to report

- For each person listed in Part IV, column (A), list “reportable compensation” from the filing organization in column (C)
- In column (D), report health benefits, employee benefit plan contributions, and deferred compensation
- In column (E), report other compensation
- An organization must report compensation in Part IV for the calendar year ending within the organization’s tax year



Parts V and VI

- Part V requires some reporting in Schedule O:
 - Describe personal benefit contract payments
 - Describe significant changes
- Some responses trigger schedule filing requirements
- Part VI should only be completed by 501(c)(3) organizations, which report:
 - highest compensated employees
 - highest compensated contractors
 - confirmation organization has completed Sch. A
 - transfers to non-charitable related organizations
 - lobbying activities



Schedule A

- All 501(c)(3) organizations that complete Form 990-EZ must file Schedule A
- It addresses the organization's compliance with the public support test for public charity status
- Is a planning tool to help an organization develop policies and procedures
- It can be used to identify risks and responsibilities and develop prudent procedures



Form 990-EZ schedules & attachments

- Has 8 schedules that may need to be filed – and most organizations will only have to fill out a few
- Instructions have required schedules and attachments that may be required
- Read the instructions to see if there is a reporting threshold exception



Filing the form

- Certain large organizations must file electronically
- Form 990-series returns must be filed by the 15th day of the 5th month after the end of the tax year
- Each filer is entitled by law to one automatic 3-month extension
- A filer can request an additional 3-month extension, but this is not automatic



Penalties

- If gross receipts are equal to or less than \$1M, the penalty is \$20 per day up to a maximum of \$10K or 5% of the organization's gross receipts
- If gross receipts exceed \$1M, the penalty is \$100 per day, up to a maximum of \$50K
- Penalties for incomplete or inaccurate returns, such as returns that don't include a required schedule, are identical to penalties for late-filed returns



Automatic revocation

- If an organization does not file a Form 990-series information return for three consecutive years its tax-exempt status be automatically revoked on the third return's due date.



Automatic revocation

- Organization's name appears on EO Select Check Auto-Revocation list
- Notice is sent to the organization's last address of record
- Effective date of revocation is due date of 3rd non-filed return
- Federal income tax is due for organization
 - Form 1120 (Corporation)
 - Form 1041 (Trust)
- Other consequences (state & local)



Reinstatement of Tax Exemption

- An organization must apply for reinstatement even if it wasn't originally required to apply for exemption
- If approved, date of reinstatement is date of postmark



Revenue Procedure 2014-11

An organization should review Rev. Proc. 2014-11 in detail if it is actually considering applying for reinstatement for additional details on the procedures, including things like what should be written on the application.



Revenue Procedure 2014-11, cont.

Organizations that can't use the streamlined retroactive reinstatement process (such as those that were required to file Form 990 or 990-PF or that were previously auto-revoked) may be retroactively reinstated if they follow applicable steps.



Revenue Procedure 2014-11, cont.

- Applies to pending applications to the extent it benefits an organization's ability to be retroactively reinstated.
- Applies to organizations previously reinstated from post-mark date



What Is Reasonable Cause?

- An organization must establish that it exercised ordinary business care and prudence
 - For example: Did the failure to file occur from events beyond the organization's control?
- See Section 8 of Rev. Proc. 2014-11



UBI

So what is UBI?

There is a three-part test.

1. It is income from a trade or business
2. It's regularly carried on
3. Not related to exempt purpose



IRS Website

The screenshot shows the IRS website homepage with the following elements:

- Top Navigation:** Subscriptions, Language, Information For... (dropdown), Search bar, and Advanced search link.
- Main Menu:** Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, for Tax Pros.
- Featured Services:** Four large buttons with images: "File Your Tax Return", "Get Your Refund Status", "Pay Your Tax Bill", and "IRS.gov En Español".
- Forms and Pubs:** A list of tax forms including 1040, 1040EZ, 2290, 2848, 941, Pub 15, SS-4, W-4, 4506-T, and W-9, with a "More ..." link.
- Hot Topics:** A list of current topics including "Renew or Obtain a PTIN for 2014", "About Your 1099-K", "Pay Your Tax Bill", "Earned Income Tax Credit", "Affordable Care Act Tax Provisions", and a "More ..." link.
- Tools:** A list of utility tools including "Request an Electronic Filing PIN", "Order a Return or Account Transcript", "Use the Interactive Tax Assistant", "Apply for an EIN Online", "First Time Homebuyer Credit Look-up", and a "More ..." link. A red arrow points to this "More ..." link.
- Filing & Payment:** Logos for "where's my refund?", "freefile", "e-file", and "EFTPS".
- News:** A section with headlines: "2014 PTIN Renewal Period Underway", "Standard Mileage Rates for 2014", and "Legal Same-Sex Marriages Recognized For Federal Tax Purposes", with a "More ..." link.
- Scams:** A sub-menu with "Get Ready for Filing Season", "Scams", "Help for Tax Exempts", "Identity Theft", and "Premium Tax Credit". The "Scams" link is selected.
- Scam Alert:** A featured article titled "IRS Warns of Telephone Scam" with a sub-headline "IRS Advierte de Estafa Telefónica". It includes an image of a broken yellow object and a "BEWARE!" sign. The article text warns consumers about a phone scam targeting taxpayers, including recent immigrants, and mentions schemes using the IRS name.
- Social Media:** A section titled "Social Media" featuring a video player with a play button and a progress bar showing 0:00 / 1:10. Below the video are icons for YouTube, Twitter, and the IRS logo.



Charities & Non-Profits



[Charitable Organizations](#)

[Churches & Religious Organizations](#)

[Political Organizations](#)

[Private Foundations](#)

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Charities & Non-Profits Topics

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Tax Information for Charities & Other Non-Profits



How to Apply to Be Tax-Exempt

Information about how to apply for IRS recognition of tax-exempt status.

Annual Reporting & Filing

990-series forms, requirements, and filing tips

Revoked? Reinstated? Learn More

Information about the automatic revocation process and how to be reinstated.

EO Select Check

Search for a tax-exempt's status.

Education, Workshops, Seminars

IRS programs and materials for non-profit organizations.

How to Stay Exempt

Resources for tax-exempt nonprofit organizations.

StayExempt.IRS.gov

Tax basics for exempt organizations

About Us

General information and how to contact us.

News

- › [Proposed 501\(c\)\(4\) Guidance](#)
- › [IRS Warns Consumers of Possible Scams Relating to Relief of Typhoon Victims](#)
- › [Charting Path Forward - August 24 Update](#)
- › [Streamlined Option for Some \(c\)\(4\)s](#)



How to Stay Exempt

Sign up for a free phone forum

[Reserve Your Spot](#)





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EO Select Check

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EO Select Check



Exempt Organizations Select Check is an on-line search tool that allows users to search for and select an exempt organization and check certain information about its federal tax status and filings. It consolidates three former search sites into one, providing expanded search capability and a more efficient way to search for organizations that:

- Are eligible to receive tax-deductible charitable contributions (**Publication 78 data**). Users may rely on this list in determining deductibility of their contributions (just as they did when Publication 78 was a separate electronic publication rather than part of *Select Check*).
Updated data posting date: 12-09-2013
- Have had their tax-exempt status automatically revoked under the law because they have not filed Form 990 series returns or notices annually as required for three consecutive years (**Auto-Revocation List**)
Updated data posting date: 12-09-2013
- Have filed a Form 990-N (**e-Postcard**) annual electronic notice. (Most small exempt organizations whose annual gross receipts are normally \$50,000 or less are required to electronically submit Form 990-N, unless they choose instead to file a completed Form 990 or Form 990-EZ.)
Updated data posting date: 12-16-2013

[A tip for organizations and donors about the timing of data updates.](#)

In addition to searching for a particular organization, users may download a complete list of each of the three types of organizations through *Exempt Organizations Select Check*.



Calendar of Events

Calendar of Events



Upcoming Events

IRS Exempt Organizations offers specialized education programs to help exempt organizations understand their tax responsibilities. The list below provides information about events on exempt organizations topics, and links to detailed information, including registration websites, for scheduled programs.

[Webinars](#) - EO tax law programs from your computer

[Phone forums](#) - Free phone forums featuring IRS employees discussing exempt organizations topics.

[Workshops](#) - Small and Medium-Sized Exempt Organizations - face-to-face programs on exempt organizations tax issues

[Nationwide Tax Forums](#) - the latest word from IRS leadership and other experts in the exempt organizations tax law field



Charity and Nonprofit Audits

Charity and Nonprofit Audits



This web page will explain the IRS audit process for charities and other nonprofit organizations. IRS Exempt Organizations is continuously exploring how to improve our service to charities and other nonprofit organizations, and we hope you will find the information on this page useful.

You've probably reached this page because your charity or other nonprofit organization received a letter or phone call from IRS [Exempt Organizations \(EO\) Examinations](#) saying it had been selected for a review of its returns. The type of review is one of the following:

- **Audits:** The IRS conducts two types of audits--
 - [Field audit \(or examination\)](#): If the initial contact letter sets up an appointment for an IRS agent to visit the organization's premises, the IRS is conducting a field audit.
 - [Office/correspondence audit \(or examination\)](#): If the letter asks you to deliver documents to an IRS office by mail, the IRS is conducting a correspondence audit.
- **Non-audits:** If the letter indicates the IRS is conducting a [compliance check](#), then you're not being audited.

Note: The IRS also sometimes asks organizations to complete questionnaires to help us better understand how organizations satisfy federal tax law requirements. Neither compliance checks nor compliance check questionnaires are audits.

Organizations are [selected for reviews](#) for a variety of reasons, and the [scope of the audit or compliance check](#) will vary based on the type of review.



EO Update

Current Edition of Exempt Organizations Update



EO Update is a periodic newsletter with information for tax-exempt organizations and tax practitioners - attorneys, accountants, and others - who represent them, from Exempt Organizations (Tax-Exempt and Government Entities) at the IRS.

Issue	Highlights	Release Date
2014-6	<ol style="list-style-type: none">1. IRS phone forum scheduled March 27: Veterans Organizations: Help from the IRS on Key Rules2. Changes made to EO Select Check3. Exempt Organizations Business Master File Extract page updated4. Register for EO workshop5. Revenue Procedure 2014-22 posted6. IRS phone forum Q&As/presentations posted	3/20/2014

Browse the newsletter [archive](#) or [subscribe](#) to future editions.



Stay Exempt

IRS Stay Exempt
Tax Basics for Exempt Organizations

Home Starting Out Existing Organizations In-depth Topics Resource Library

Welcome to Stay Exempt
an IRS site created especially
for 501(c)(3) organizations

How to apply for tax-exempt Status
Starting Out

Maintaining your tax-exempt status
Existing Organizations

Expand your exempt organization knowledge
In-depth Topics

News
Stay Exempt News

- We've updated two courses, [Applying for 501\(c\)\(3\) Status](#) and [Maintaining Tax-Exempt Status](#).



Life Cycle

Life Cycle of an Exempt Organization



Organizations that meet the requirements of Internal Revenue Code section 501(a) are exempt from federal income taxation. In addition, charitable contributions made to some section 501(a) organizations by individuals and corporations are deductible under Code section 170.

This website provides information about points of intersection between organizations and the IRS. The content includes explanatory information, and links to forms that an organization may need to file with the IRS. The materials cover five stages in an organization's life cycle:

1. **Starting Out:** Creating an organization under state law, acquiring an employer identification number, and identifying the appropriate federal tax classification.
2. **Applying for Exemption:** Acquiring, completing, and submitting application forms; how the IRS processes applications; and getting help from the IRS during the application process.
3. **Required Filings:** Annual exempt organization returns, unrelated business income tax filings, and other returns and reports that an organization may have to file.
4. **Ongoing Compliance:** How an organization can avoid jeopardizing its tax-exempt status, disclosure requirements, employment taxes, and other ongoing compliance issues.
5. **Significant Events:** Audits, private letter rulings, and termination procedures.

Life Cycle pages are available for the following types of organizations:

- [Charitable organizations](#) (Code section 501(c)(3))
 - [Public charities](#)
 - [Private foundations](#)



Education, Workshops, Seminars

Education, Workshops, Seminars

Live Training

- [Workshops](#)
- [Nationwide Tax Forums](#)

Virtual Training

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- [Online courses at stayexempt.irs.gov](#)
- [Life cycle of an exempt organization](#)

Educational Resources

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- ▶ State Tuition Orgs

Information for Non-Profits

Use the buttons on the left to view all presentations in a specific category



Exempt Organizations email

tege.eo.ceo@irs.gov